

Sec. 14.23. Definitions.

For the purposes of this article, the following terms shall have the definitions respectively ascribed to them by this section:

Distributor and seller. Includes every person who shall engage in the selling of gasoline within the city or shipping, transporting or delivering gasoline at or from its storage point or place of business in the city to any point within the city or to any point within the police jurisdiction thereof.

Gasoline. Includes gasoline, gasohol, naphtha and other motor fuels commonly used in combustion engines, but shall exclude kerosene.
(Ord. No. 85-O-18, § 1, 4-9-85)

***Editor's note**—Ord. No. 85-O-18, § 1, adopted Apr. 9, 1985, amended Art. II, §§ 14.23–14.29, in its entirety. Provisions designated by such ordinance as §§ 14.30–14.32 have been redesignated by the editor as §§ 14.29.1–14.29.3 in order to avoid duplicative section numbers. Prior to amendment, former Art. II was derived from Ord. No. 2056, §§ 30–33, 35; sections 14.27 and 14.29 bore no history note.

Sec. 14.24. License tax on distributors of gasoline generally.

Every distributor or seller shall pay a license tax of two cents (\$0.02) on each gallon of gasoline sold or delivered in the city or shipped, transported or delivered by a distributor or seller at or from its storage point or place of business in the city to any point within the city and a license tax of one cent (\$0.01) on each gallon of gasoline shipped, transported or delivered by a distributor or seller at or from its storage point or place of business in the city to any point within the police jurisdiction of the city.

(Ord. No. 85-O-18, § 1, 4-9-85)

Sec. 14.25. License tax on distributors from outside city selling within city.

It shall be unlawful for any seller or distributor having no place of business within the city to make any sale or delivery of gasoline therein without first obtaining a license from the director of finance to do so; and such seller or distributor shall be liable for and pay the same license tax as that specified in section 14.26.

(Ord. No. 85-O-18, § 1, 4-9-85)

Sec. 14.26. Responsibility of payment of license tax.

The responsibility of payment of license tax shall not become invalid when a purchaser located in the City of Anniston, or its police jurisdiction purchases gasoline from any distributor or seller from a point outside the corporate limits of the city or its police jurisdiction. If that particular distributor or seller contracts a firm for delivery of gasoline to a purchaser located in the city or its police jurisdiction, the distributor or seller by providing gasoline delivered by another fleet company shall remain liable for the payment of the license tax imposed by this article.

(Ord. No. 85-O-18, § 1, 4-9-85)

Sec. 14.27. Tax on sales of wholesale dealers in oils, etc.

In addition to the license tax fixed by section 14.24, each wholesale dealer in lubricating oil, illuminating oil, fuel, oil or gasoline or substitute therefor, or his agent, whose sales for the preceding year exceeded fifteen thousand dollars (\$15,000.00), shall pay in advance an annual license tax of three hundred dollars (\$300.00) and each wholesale dealer or his agent whose gross sales for the preceding year did not exceed fifteen thousand dollars (\$15,000.00) shall pay an annual license tax of two hundred dollars (\$200.00).

(Ord. No. 85-O-18, § 1, 4-9-85)

Sec. 14.28. Annual license tax on service stations.

In lieu of the license tax fixed by section 14.24 each curb or sidewalk service station where gasoline or any substitute therefor, oils or grease, etc., is sold, whether in connection with another business or not, shall pay in advance an annual license tax for each pump or filler provided in subsection 14.19(84).

(Ord. No. 85-O-18, § 1, 4-9-85)

Sec. 14.29. Monthly statement of gasoline sold.

(a) Each distributor and seller shall, on or before the twentieth day of each month, file with the director of finance a sworn, written statement showing the amount of gasoline sold or delivered by such distributor or seller at or from its storage point or place of business in the city or to any point within the police jurisdiction of the city or to any point within the city during the calendar month next preceding.

(b) Any seller or distributor who shall fail or omit to make such statement or who shall make any false statement shall, upon conviction, be fined not less than one dollar (\$1.00) nor more than five hundred dollars (\$500.00) for each such offense. Each day that such person fails to file such statement shall constitute a separate offense.

(Ord. No. 85-O-18, § 1, 4-9-85; Ord. No. 94-O-35, § 12, 8-23-94)

Sec. 14.29.1. Monthly payment of gasoline distributors' license tax.

The license tax fixed by section 14.24 shall be paid by each person against whom the same is levied or who is liable therefor on or before the twentieth day of each calendar month, being the time fixed for filing the statement showing sales or deliveries during the preceding calendar month.

(Ord. No. 85-O-18, § 1, 4-9-85)

Sec. 14.29.2. Penalty.

Any person violating any provisions of this article shall, in addition to the penalties prescribed by section 14.29, be subject to the penalties and interest prescribed in Code section 14.8.

(Ord. No. 85-O-18, § 1, 4-9-85; Ord. No. 94-O-35, § 13, 8-23-94)

Sec. 14.29.3. Severability.

If any part, section or subsection, sentence, clause or phrase of this article is for any reason declared to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this article.

(Ord. No. 85-O-18, § 1, 4-9-85)